IN THE CLAIMS

Please amend claims 1, 4, 5, and 7 by rewriting same to read as follows and cancel claim 6, without prejudice or disclaimer.

--1. (Three Times Amended) An accounting system including an accounting center and a terminal device for communicating with the accounting center, comprising:

a first memory for storing accounting point information;

a second memory for storing information received from an external source external to the terminal device;

a controller for updating the accounting point information stored in the first memory and for updating attributes of the received information when the received information is stored in the second memory,

wherein when the received information is stored into the second memory the controller reduces the accounting point information stored in the first memory and updates the attributes of the received information from an unavailable

6715/60188

state to an available state; and

a second controller for transmitting the accounting point information stored in the first memory to the accounting center and for setting the accounting point information to an initial value based on an accounting processing status, received by the terminal device from the accounting center, corresponding to the accounting point information, wherein the accounting center performs an accounting process based on the accounting point information transmitted from the terminal device.

--4. (Three Times Amended) The accounting system as claimed in claim 1, wherein when the accounting point information stored in the first memory is below a minimum for the received information stored in the second memory, the controller performs control so that the attributes of the received information are held in the unavailable state to a user.

--5. (Three Times Amended) The accounting system as claimed in claim 1, wherein when the accounting point information stored in the first memory is below a minimum for

the received information stored in the second memory, the second controller transmits the accounting point information stored in the first memory to the accounting center and sets the accounting point information stored in the first memory at the initial value based on the status of accounting processing corresponding to the accounting point information.

--7. (Three Times Amended) The accounting system as claimed in claim 1, further comprising a third controller for making a request for purchasing the accounting point information to the accounting center and updating the accounting point information stored in the first memory based on the accounting processing status corresponding to the accounting point information received from the accounting center.--